

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**Combined Monthly Return of Liquor Tax  
and**

**Report of Wine Gallons and Dollar Volume of  
Taxable Sales or Uses**

(Chapter 244D)

Use this form to report all sales made on or after July 1, 1997 and before July 1, 1998

Period covered by this return \_\_\_\_\_ 19\_\_\_\_ Permit No. \_\_\_\_\_

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

Submit this return to your taxation district office with remittance.  
Attach your check or money order for the full amount made  
payable to the "Hawaii State Tax Collector."

CATEGORIES OF LIQUORS AND SALES (a)	DOLLAR VOLUME (b)	WINE GALLONS (c)	TAX RATE (d)	TAX (c x d)
<b>1. Distilled Spirits:</b>				
Military .....				
All Others .....				
Less: Nontaxable and Exempt Sales* .....			\$5.92 per wine gallon	
Net Taxable Sales .....				
<b>2. Sparkling Wine:</b>				
Military .....				
All Others .....				
Less: Nontaxable and Exempt Sales* .....			\$2.09 per wine gallon	
Net Taxable Sales .....				
<b>3. Still Wine:</b>				
Military .....				
All Others .....				
Less: Nontaxable and Exempt Sales* .....			\$1.36 per wine gallon	
Net Taxable Sales .....				
<b>4. Cooler Beverages:</b>				
Military .....				
All Others .....				
Less: Nontaxable and Exempt Sales* .....			\$ .84 per wine gallon	
Net Taxable Sales .....				
<b>5. Beer (Other Than Draft):</b>				
Military .....				
All Others .....				
Less: Nontaxable and Exempt Sales* .....			\$ .92 per wine gallon	
Net Taxable Sales .....				
<b>6. Beer (Draft):</b>				
Military .....				
All Others .....				
Less: Nontaxable and Exempt Sales* .....			\$ .53 per wine gallon	
Net Taxable Sales .....				
<b>7. Total Tax Due</b> ..... (Add Lines 1 thru 6) ➤				\$
<b>8. Penalty</b> .....				\$
<b>9. Interest</b> .....				\$
<b>10. Sub-Total</b> ..... (Add Lines 7 thru 9) ➤				\$
<b>11. Other Adjustments (Attach Schedule)</b> .....				\$
<b>12. Total Amount Due</b> ..... (Line 10 minus line 11) ➤				\$
*Attach Schedule				\$

**DECLARATION**

I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Liquor Tax Law.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

## INSTRUCTIONS

**GENERAL INSTRUCTIONS.** Act 89, SLH 1994, provides for an increase in the liquor tax rates each fiscal year from July 1, 1995, to July 1, 1998, for the 6 categories of liquor based on each wine gallon of liquor sold or used. This form reflects the liquor tax rates imposed for fiscal year July 1, 1997, to June 30, 1998. Act 20, SLH 1997, provides for an exemption for the sales of liquor shipped by the manufacturer, producer, or seller to a point outside the State where the liquor is resold or otherwise consumed or used outside the State effective July 1, 1997.

### SPECIFIC INSTRUCTIONS.

- In computing dollar volume, exclude federal and state excise taxes.
- Carry wine gallonages to six decimal places.
- Submit separate schedules for nontaxable sales, exempt sales, and other adjustments. Each nontaxable sale should be separately shown by designating name of purchaser and applicable item number of nontaxable sales indicated below in parentheses before the names of the purchasers:
  - (1) Liquor sold by one permittee to another permittee;
  - (2) Liquor which under the Constitution and laws of the United States cannot be legally subjected to the tax imposed by this chapter so long as and to the extent to which the State is without power to impose the tax;
  - (3) Liquor sold for sacramental purposes or the use of liquor for sacramental purposes, or any liquor imported pursuant to section 281-33, HRS;
  - (4) Alcohol sold pursuant to section 281-37, HRS, to a person holding a purchase permit of prescription therefor, or any sale or use of alcohol, so purchased, for other than beverage purposes.
- Prepare this return for each month and file the original with the Department of Taxation in each taxation district whether or not any tax is due. Retain the duplicate of this return at licensed premises for verification by the Department's auditors.
- Return must be completed in every detail.
- Remittance for total tax due on line 7 or total amount on line 12 must accompany the return.
- Documentary evidence must be retained and be available to the Department of Taxation at licensed premises to support all entries on this return.
- Return must be signed by licensee or authorized agent.
- Penalty for late payment. The Hawaii law imposes a penalty of 5% per month (maximum 25%) on the amount of tax due for failure to file the return on time. Also, interest of 2/3 of 1% per month (8% annually) is imposed for failure to pay the tax on time.

**DEFINITIONS OF TERMS USED TO CATEGORIZE LIQUORS.** As used in chapter 244D, HRS, as amended, "**Distilled spirits**" means an alcoholic beverage obtained by distillation of fermented agricultural products, and includes alcohol for beverage use, spirits of wine, whiskey, rum, brandy, and gin, including all dilutions and mixtures thereof, but does not include beer, draft beer, cooler beverage, or wine.

**"Sparkling wine"** means champagne and any other effervescent wine charged with more than 0.392 grams of carbon dioxide per 100 milliliters of wine, whether artificially or as a result of secondary fermentation of wine within the container.

**"Still wine"** means any nonsparkling wine and shall include those wines containing not more than 0.392 grams of carbon dioxide per 100 milliliters of wine.

**"Cooler beverage"** means either (1) a wine cooler containing wine and more than fifteen per cent added natural or artificial blending material, such as fruit juices, flavors, flavorings, or adjuncts, water (plain, carbonated, or sparkling), colorings, or preservatives, and which contains less than seven per cent of alcohol by volume; or (2) a malt beverage cooler containing beer and added natural or artificial blending material such as fruit juices, flavors, flavoring, colorings, or preservatives and which contain less than seven per cent of alcohol by volume.

**"Beer"** means any alcoholic beverage obtained by the fermentation or any infusion or decoction of barley, malt, hops, or any other similar product, or any combination thereof in water, and includes ale, porter, brown, stout, lager beer, small beer, and strong beer but does not include sake, known as Japanese rice wine, or cooler beverage.

**"Draft beer"** means beer in an individual container of seven gallons or more.

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### MAILING ADDRESSES

OAHU DISTRICT OFFICE  
P.O. BOX 259  
HONOLULU, HI 96809-0259

MAUI DISTRICT OFFICE  
P.O. BOX 913  
WAILUKU, HI 96793-0913

HAWAII DISTRICT OFFICE  
P.O. BOX 1377  
HILO, HI 96721-1377

KAUAI DISTRICT OFFICE  
P.O. BOX 1688  
LIHUE, HI 96766-5688